United Nations

DP/2008/54-
DP/FPA/2008/13

Executive Board of the
United Nations Development
Programme and of the
United Nations Population Fund

Distr.: General
21 July 2008

Original: English

Second regular session 2008
8-12 September 2008, New York
Item 9 of the provisional agenda
Follow-up to UNAIDS Programme Coordinating Board meeting

Report on the implementation of the decisions and recommendations of the Programme Coordinating Board of the Joint United Nations Programme on HIV/AIDS

I. Context

1. The Executive Boards of UNDP/UNFPA, the United Nations Children's Fund (UNICEF) and the World Food Programme (WFP) held a joint meeting on 6 June 2003 to address the recommendations of the first five-year evaluation of the Joint United Nations Programme on HIV/AIDS (UNAIDS), contained in document UNAIDS/PCB(13)/02.2. The joint meeting discussed the implications of the recommendations for UNDP, UNFPA, UNICEF and WFP, and addressed UNAIDS operational and governance issues. As a result, members of the Executive Boards agreed that follow-up to UNAIDS Programme Coordinating Board (PCB) meetings be placed as a regular item on their agendas.

2. The present report, presented jointly by UNDP and UNFPA, provides an update on implementation of decisions from the 21st and 22nd PCB meetings, held in December 2007 and April 2008, respectively. Key issues addressed during those meetings that were of particular relevance to UNDP and UNFPA included: advancing implementation of the recommendations of the Global Task Team on Improving AIDS Coordination among Multilateral Institutions and International Donors; intensifying action on gender and AIDS; strengthening partnerships with the Global Fund to Fight AIDS, Tuberculosis and Malaria; extending the UNAIDS Unified Budget and Workplan to a 4-year planning cycle; and preparations for the second 5-year independent evaluation of UNAIDS. In addition, the 22nd PCB meeting included thematic discussions on the links between HIV and tuberculosis, and endorsed a process and timeline for the nomination of the next Executive Director of UNAIDS by the end of 2008.

08-43140 (E) 110808

II. Monitoring the implementation of Global Task Team recommendations

3. In June 2005, the Global Task Team on Improving AIDS Coordination among Multilateral Institutions and International Donors (GTT) issued 10 key recommendations aimed at improving the institutional architecture of the AIDS response. The recommendations included calls for the adoption of a UNAIDS division of labour; establishment of joint United Nations teams on AIDS with joint programmes of support at the country level; formation of a global implementation support team; and the mainstreaming of AIDS into poverty reduction strategy papers. The GTT report was endorsed by the PCB in June 2005 and by the UNDP/UNFPA Executive Board in September 2005. Since that time, the UNAIDS cosponsors and secretariat have prioritized implementation of the recommendations, which have provided an important contribution to United Nations reform efforts.

4. The UNAIDS cosponsors and secretariat have also focused on responding to the findings of an independent assessment of progress in implementing the GTT recommendations that was presented to the PCB in June 2007. The assessment found that, while significant progress had been achieved in advancing the recommendations, there was a need to strengthen implementation in several areas, including by regularly reviewing the division of labour, strengthening participation in joint teams, and improving accountability mechanisms. In follow-up, UNAIDS has prepared indicators to monitor the response to the GTT independent assessment and operationalization of its recommendations.

UNAIDS division of labour

5. The establishment of the UNAIDS technical support division of labour in August 2005 was a major step forward in defining the distinct roles, responsibilities and comparative advantages of the UNAIDS cosponsors and secretariat. The division of labour has enabled UNAIDS, as a joint programme, to provide more coherent, effective support at the country level, and to reduce duplication of activities while responding to gaps in support. UNDP and UNFPA have focused on strengthening and streamlining support in their respective lead areas, which are integrated into the strategic plans, 2008-2011, of both UNDP and UNFPA. UNDP leads the UNAIDS response in addressing dimensions of AIDS relating to development planning, governance, human rights and gender, while UNFPA leads in the provision of information and education, condom programming, prevention for young people outside schools, and prevention efforts targeting vulnerable groups, including sex workers.

6. Over the past year, UNFPA chaired the Interagency Task Team on Young People through the development of a more detailed division of labour specific to young people, providing further clarity to enhance coordination in this important thematic area. UNFPA also chaired the Interagency Task Team on Comprehensive Condom Programming and the Reproductive Health Commodity Security Coalition, and co-convened two key areas of work within the Global Coalition on Women and AIDS: preventing HIV in young women and girls, and female-controlled prevention methods. With the UNAIDS secretariat, UNDP co-convened the UNAIDS Reference Group on HIV and Human Rights, and co-hosted an international consultation to address trends in the criminalization of HIV transmission. The Inter-Parliamentary Union, UNDP and the UNAIDS secretariat partnered to organize the first Global Parliamentary Meeting on AIDS, and launched a handbook for parliamentarians to support action on AIDS.

Joint United Nations teams and programmes of support on AIDS

7. United Nations country teams have established joint United Nations teams on AIDS in 89 countries, as recommended by the GTT and directed by the Secretary-General in December 2005. Fifty-six of those teams report having developed a joint programme for more effective support to countries. The structure of the joint team in Madagascar illustrates an example of joint programming in action, based on the UNAIDS division of labour. The Madagascar joint team includes four working groups, each coordinated by a lead organization: UNICEF and UNFPA in the area of prevention; UNDP for issues of stigma, gender and people living with HIV; the World Health Organization for care and treatment; and the UNAIDS secretariat for monitoring and evaluation. This collaboration is guided by defined roles, accountabilities and assessment mechanisms.

8. Following from the publication of the first United Nations Development Group guidance paper on establishing joint teams, UNAIDS recently issued a second document to support implementation of joint programmes. This subsequent guidance was designed to address some of the challenges that have been experienced by country teams in operationalizing joint programming. In addition, with support from UNDP, UNFPA, UNICEF and the World Bank, the UNAIDS secretariat has finalized a toolkit to facilitate and build capacity for effective functioning of teams and programmes. Joint teams and programmes on AIDS have helped to demonstrate the United Nations system 'working as one' to country partners, as well as to emphasize that joint, efficient action can reduce transactions costs and benefit all stakeholders. In several countries, experiences in establishing joint teams and programmes on AIDS have also become a reference for promoting joint programmes in other thematic areas. The level of commitment of the resident coordinator, organization representatives and government to the AIDS response continues to be an important factor in determining the performance of joint teams.

Global Implementation Support Team

9. The Global Implementation Support Team (GIST) was established in 2005 as a Unite Nations system-Global Fund problem-solving team to support country-level efforts to address implementation bottlenecks in large-scale AIDS grants. The partnership, which included the Global Fund, the UNAIDS secretariat, UNDP, UNFPA, UNICEF, WHO and the World Bank, was expanded in 2007 to include the Governments of the United States and Germany, as well as civil society and other non-governmental organization (NGO) partners. After requesting a review of the terms of reference of GIST, the PCB approved a revised mandate for the partnership, centred on coordinating technical support to address implementation bottlenecks, disseminating lessons learned, and identifying good practices.

10. The 21st PCB meeting requested that a follow-up review be presented to the PCB in December 2008 to evaluate the added value and efficacy of GIST. This year the GIST partnership supported the development of a database to coordinate technical support on AIDS, providing an important tool for mapping and monitoring technical assistance at the country level. GIST has also commissioned reports to define guiding principles for the provision of technical support in HIV responses, and to measure quality, access and effectiveness of technical assistance.

Mainstreaming of AIDS into poverty reduction strategy papers

11. As recommended by the GTT, UNDP is leading implementation of a joint programme with the World Bank and UNAIDS Secretariat that has built capacities in 25 countries for effectively integrating AIDS priorities into the formulation and implementation processes for poverty reduction strategy Papers (PRSPs) and national development plans. To ensure that AIDS responses are effectively linked to broader development efforts, programme activities are aimed at four key areas: (a) increasing the

participation of AIDS stakeholders in designing and implementing HIV responses within the PRSP; (b) providing evidence to guide PRSP formulation and implementation through poverty and HIV diagnostics; (c) taking account of HIV costing in macroeconomic, structural and sectoral policies; and (d) strengthening the monitoring and evaluation of HIV responses across relevant sectors.

12. The programme, which is implemented through regional trainings and country-level technical support, has enhanced understanding of the links between development, poverty and AIDS, and supported improved alignment of PRSPs, sector plans and national AIDS strategies. As a result, significant achievements have been realized. In Rwanda for example, advocacy and technical support resulted in the full integration of HIV across all 12 sectors of Rwanda's second poverty reduction strategy. In Ghana, development of mainstreaming guidelines for sectors and districts, together with the training of 33 Ministries and sector agencies, supported the integration of AIDS in sector and district plans and provision of budgetary allocations for HIV as part of the medium-term expenditure framework. In Tanzania, the programme has supported active participation of key stakeholders in the PRSP process, including through specific activities with civil society organizations, members of parliament, women and men living with HIV, young people, and the private sector, resulting in agreement on the criteria for the engagement of stakeholders in the PRSP mainstreaming process.

III. Intensifying action on gender and AIDS

13. In June 2007, the PCB requested finalization of guidance to respond to the critical gender dimensions of the AIDS epidemic. UNDP, working with the UNAIDS secretariat and the United Nations Development Fund for Women (UNIFEM), led the preparations for gender guidance in national AIDS responses, which was presented to the PCB in April 2008. The guidance was developed in close consultation with all the UNAIDS cosponsors, and a diverse range of stakeholders, including governments and civil society representatives. Focusing on supporting expanded and improved action on the intersecting issues of AIDS and gender inequality, the guidance outlines three key actions for country-level stakeholders: (a) 'know your epidemic' in gender terms; (b) implement focused efforts to address gender inequality in the context of AIDS, alongside increasing gender-sensitivity of all HIV policies and programmes; and (c) implement reciprocal capacity-building between HIV actors and gender actors at the country and community levels. The guidance document emphasizes that action on gender and AIDS should be evidence-informed and rooted in human rights principles.

14. The PCB took note of the draft gender guidance, requesting UNAIDS to assist countries in planning, programming and implementing interventions in the context of HIV that address (a) women, girls and gender inequality; and (b) diverse sexualities, including through the initiation of country pilots and other activities. In follow-up to the PCB decision, UNDP – with UNIFEM, the United Nations Educational, Scientific and Cultural Organization, UNFPA, WHO and the UNAIDS secretariat – is establishing an experts group to assist in designing and overseeing a gender and AIDS pilot process in four countries, as well as in developing the next generation of tools to support gender and AIDS responses. This four-country pilot process will focus on assisting countries in planning, programming and implementing interventions that address women, girls and gender inequality, while a parallel process will be initiated to address male sexuality.

15. In addition to these efforts, UNDP and UNFPA are prioritizing work to address gender-related vulnerability to HIV, as well as the impact of AIDS on women and girls. For example, UNFPA and UNDP, in collaboration with the UNAIDS secretariat, UNIFEM and

civil society partners, supported the Global Fund to Fight AIDS, Tuberculosis and Malaria to improve integration of gender equality and sexual and reproductive health issues in guidelines for the Global Fund Round 8 grant proposals. At the High-level Meeting on HIV/AIDS in June 2006, UNDP co-organized a side event on the 'Full Enjoyment of Human Rights by All' with the UNAIDS secretariat and the Foundation for AIDS Research. UNFPA led support for the High-level Meeting panel focusing on 'Making the Response to AIDS Work for Women and Girls', along with UNIFEM, the UNAIDS secretariat and UNDP. In addition, UNDP, UNFPA and UNIFEM convened a number of sessions at the International AIDS Conference in Mexico in August 2008, promoting good practices and drawing attention to the latest research results in addressing gender and AIDS.

16. UNFPA supports a multi-faceted approach to redressing deep-rooted gender imbalances, eliminating gender-based violence and child marriage, safeguarding women's rights, changing harmful traditional practices, delivering quality sexual and reproductive health services, and fostering socio-economic empowerment. In addition to several technical tools, country-level report cards on women and AIDS are now available for 23 countries. Advocacy guidance for HIV prevention among women and girls is slated for completion in 2008. At the end of 2007, while almost all offices reported action, 47 UNFPA country offices cited major efforts to expand partnership and build the capacities of networks involving women, young people, sex workers and people living with HIV.

17. In the Dominican Republic, UNFPA supported the incorporation of gender-based violence as one of the structural factors limiting HIV prevention and care among women. This included support for the creation of a multi-sectoral committee on the linkages between HIV and gender-based violence; advocacy with decision-makers and opinion leaders to incorporate gender-based violence into the health agenda; and support to Ministries, NGOs and groups of people living with HIV for the development of a national strategy to address linkages between HIV and gender-based violence. UNFPA strengthened efforts addressing migrant women crossing the border between the Dominican Republic and Haiti, including through a strategy developed to provide women with education on HIV prevention, gender-based violence prevention and human rights, and to improve health service delivery and coordination between border hospitals in both countries. HIV prevention actions among the uniformed services were also expanded. In Zambia, technical and financial support was provided for the development and finalization of the National Action Plan on Women and Girls and the development of a draft national gender-based violence action plan.

18. UNDP has expanded action on gender and human rights in responding to AIDS. It has supported the mainstreaming of gender priorities into national AIDS plans in several countries in West and Southern Africa, and has produced tools for integrating gender and AIDS into development programmes and sectors in Botswana and Zambia. A practitioners' guide on women and HIV has been developed for the Asia Pacific region, and large-scale initiatives to address links between HIV and the trafficking of women and girls have been implemented across Asia. In the Arab States, trainings have been conducted for women's institutions to increase their leadership capacities and enhance gender-sensitive action on AIDS. Economic empowerment initiatives to support women affected by AIDS are being implemented in South and East Asia, while in Latin America and Asia, programmes are also addressing male sexuality and HIV vulnerability. In 2007, UNDP and civil society partners convened the Asia Pacific Court on HIV, inheritance and property rights, providing high-profile advocacy for addressing gaps between progressive legislation and actual enforcement practices to protect rights to property and inheritance and empower women and girls.

19. To advance the UNDP gender equality strategy alongside the AIDS response, the HIV/AIDS and gender practices of UNDP are working to develop a global initiative on gender-based violence, as well as to advance research and advocacy to address unpaid care work and unequal property and inheritance rights for women and girls in the context of HIV. In addition, support to post-crisis countries has included attention to combating gender-based violence and expanding livelihood strategies for women and children.

IV. Strengthening partnerships with the Global Fund to Fight AIDS, Tuberculosis and Malaria

20. The response to AIDS and related institutional arrangements have evolved significantly since the signing of the first memorandum of understanding between UNAIDS and the Global Fund to Fight AIDS, Tuberculosis and Malaria in 2003. Taking this evolving context into account, in June 2007 the PCB requested UNAIDS to work with the Global Fund to revise their memorandum of understanding so as to update areas and modalities of cooperation. A revised memorandum of understanding was developed with the aim of strengthening support to national AIDS response. The memorandum, which is based on complementarity of roles between the Global Fund and UNAIDS secretariat and cosponsors, focuses on the core activity areas of strategic analysis and policy advice, technical support, and monitoring and evaluation.

21. The revised memorandum of understanding was approved by the PCB at its 22nd meeting and by the Global Fund Board at its 17th meeting, in April 2008. While the memorandum provides the umbrella framework for cooperation, the UNAIDS secretariat and relevant cosponsors will develop individual operational agreements with the Global Fund to advance operationalization of the memorandum. To strengthen collaboration further, the PCB agreed that its 23rd meeting, in December, 2008 would focus on partnerships between UNAIDS and the Global Fund.

22. Through its partnership with the Global Fund, UNDP has supported 36 countries intensively since 2003 to improve the management, implementation and oversight of Global Fund grants, and to strengthen the financial, procurement, and monitoring and evaluation capacities of national partners. In addition, intensive capacity-building support has been provided to principal recipients in 10 countries for strengthened Global Fund grant management and delivery, including assistance in such areas as grant administration, fund management, and procurement. Alongside building the capacity of local entities to take over and continue work initiated by UNDP, the organization has emphasized support to civil society organizations through trainings that increase their capacity to engage in the Global Fund proposal development and implementation processes. Those efforts have resulted in notable achievements in supporting national strategies for HIV prevention, treatment and impact mitigation. At the end of 2007, Global Fund grants managed by UNDP facilitated the provision of HIV, tuberculosis and malaria prevention services to over 9.3 million people, reached 1.5 million with HIV counselling and testing, and provided antiretroviral treatment for more than 100,000 people.

23. During the past two years, UNFPA has recruited and trained more than 120 national and international staff to support national partners in obtaining and implementing global financial resources, including Global Fund grants and other funding mechanisms. Working in support of the 'three ones' principle and committed to national ownership and national capacity development, these UNFPA country and subregional staff were assigned to government offices, national partners, and UNFPA country offices. They are members of joint United Nations teams and contribute to joint programmes of support on AIDS. UNFPA staff are working closely with the Global Fund and national partners to 'make the

money work' by organizing and participating in regional and global consultations on key issues, including gender and most-at-risk populations.

V. The extension of the UNAIDS unified budget and work plan to a 4 year planning cycle

24. The UNAIDS unified budget and work plan (UBW) is a unique instrument which unites in a single framework the AIDS activities of the 10 UNAIDS cosponsors and secretariat. In response to a PCB request for improving results-based management and accountability, the 2008-2009 UBW includes a performance monitoring and evaluation framework, which was approved by the PCB in December 2007. In April 2008, the PCB endorsed the extension of the UBW planning period from its current 2-year cycle to four years, while maintaining a 2-year budget cycle. The 4-year framework is expected to facilitate longer-term planning and more effective monitoring of results, while reducing the transaction costs associated with the biennial planning cycle.

25. As a result, the present UBW, 2008-2009, will be extended to 2011. UNDP and UNFPA, along with other cosponsors and the UNAIDS secretariat, are working to extend to 2011 the *strategic framework for UNAIDS support to country efforts to move towards universal access*, which formed the substantive basis for the development of the UBW, 2008-2009. The new 4-year UBW planning cycle and 2 year budget will align with the time frame for the UNDP and UNFPA strategic plans, 2008-2011, helping to ensure consistency in planning and the monitoring of results.

VI. Second 5-year evaluation of UNAIDS

26. In December 2007, the PCB agreed on the content, structure and scope of the second 5-year evaluation of UNAIDS, covering the period 2002 to 2008. That evaluation, which is under way, will focus on assessing the efficacy, effectiveness and outcomes of UNAIDS – including the UNAIDS secretariat and cosponsors and the PCB – at the global, regional and country levels. Among other areas, the evaluation will address the evolving role of UNAIDS within a changing global environment; the governance of UNAIDS; the roles and relationships of the secretariat and cosponsors; and the achievements of UNAIDS as a joint programme.

27. An oversight committee has been created to oversee the evaluation, with the UNFPA Global Coordinator on AIDS designated as the UNAIDS cosponsor liaison to the oversight committee. The draft report of the evaluation is expected to be presented to the PCB in June 2009, following a progress report in December 2008. In line with the focus of the UNAIDS evaluation, UNFPA is in the process of commissioning an evaluation of the effectiveness of strengthening its country offices in the area of HIV over the past 18-24 months. Capacity-building has focused on ensuring both adequate human resource and training. Results are expected towards the end of 2008.

VII. Maintaining the momentum towards universal access

28. The High-level Meeting on HIV/AIDS held in June 2008 provided an opportunity for governments, civil society, the United Nations system and other stakeholders to jointly assess progress in achieving the goals outlined in the 2001 Declaration of Commitment and the 2006 Political Declaration on HIV/AIDS. The United Nations Secretary-General's report for the meeting revealed that the commitment, efforts and investments of

governments and communities around the world are beginning to turn the tide of the AIDS epidemic in many contexts. However, enormous challenges remain, and the global community must continue to implement and scale up effective responses to HIV. Key priorities identified include the need to ensure access to HIV services for most-at-risk populations, such as drug users and sex workers; the need to eliminate mother-to-child transmission of HIV; and the importance of integrating HIV and tuberculosis services.

29. The High-level Meeting reaffirmed the centrality of leadership and political accountability, recognizing that the HIV epidemic is a public health and a development issue, requiring long-term planning and action. The meeting highlighted that an effective response to AIDS must have human rights and gender equality at its core, including women's rights to make informed decisions about their sexual health. Responses must also be based on the principle of 'knowing your epidemic', by emphasizing outreach to populations that are most at risk, with evidence-informed approaches guided by local HIV epidemiology. UNDP and UNFPA are committed to advancing these principles and priorities to accelerate efforts towards universal access to HIV prevention, treatment, care and support, and to contribute to the achievement of the Millennium Development Goals.

United Nations DP/2008/55

Executive Board of the United Nations Development Programme and of the United Nations Population Fund

Distr.: General
5 August 2008

Original: English

Second regular session 2008
8 to 12 September 2008, New York
Item 10 of the provisional agenda
Internal audit and oversight

United Nations Office for Project Services accountability framework and oversight policies*

Summary

Pursuant to decision 2008/13, adopted by the Executive Board at its annual session in June 2008, the Executive Director is pleased to submit a revised draft of the accountability framework and oversight policies of the United Nations Office for Project Services (UNOPS) for consideration and approval by the Executive Board.

In accordance with the guidance provided by the Executive Board, the Executive Director wishes to stress the close linkages among the UNOPS accountability framework; the business strategy; the administrative policies and procedures relating to oversight and personal accountability; and the steps taken to improve the measurement of results and impact, monitoring and transparency in reporting. Furthermore, UNOPS has made efforts to comply with the request of the Executive Board to ensure coordination and harmonization with UNDP and UNFPA.

Elements of a decision

The Executive Board may wish to approve the UNOPS accountability framework and oversight policies set out in the present report.

*The compilation of data required to provide the Executive Board with the most current information has delayed submission of the present report.

08-45106 (E) 200808

Contents

Introduction 3

I. Accountability and oversight developments in UNOPS 3

II. UNOPS accountability framework 5

A. Definitions 5

B. Purpose and scope 7

C. Principles of the UNOPS accountability framework 8

D. Roles and responsibilities 8

E. Attributes of effective oversight 12

F. Approval of the policy and amendments 14

Introduction

1. The present report was drafted pursuant to Executive Board decision 2008/5 and revised in accordance with decision 2008/13. The framework seeks to strengthen UNOPS accountability, risk management and assurance processes. While establishing basic principles, the policy also defines specific terms and concepts (as requested in decision 2008/5), including accountability and transparency, as well as modalities of disclosure and confidentiality in the management of UNOPS operational activities. The accountability framework describes the roles and responsibilities of the various parties and the resulting synergies that could enhance UNOPS oversight mechanisms. Special emphasis was placed on ensuring coordination and harmonization with UNDP and UNFPA, as per decision 2008/13.

2. The UNOPS accountability framework takes into account General Assembly resolution 62/208 on the triennial comprehensive policy review of operational activities for development of the United Nations system; resolution 60/1 on the 2005 World Summit Outcome; resolution 61/245 on the comprehensive review of governance and oversight in the United Nations, programmes and specialized agencies; and other pertinent decisions and resolutions regarding the strengthening of accountability and ethics in the United Nations system.

I. Accountability and oversight developments in UNOPS

3. The compliance function has traditionally been associated with legislative and financial accountability. The scope of oversight has grown over time to address controls regarding aspects of risk, relevance, effectiveness, efficiency and impact of operations. Oversight comprises a set of activities in which internal and external bodies assure the Executive Director, the Executive Board and other concerned parties that reliable, cost-effective systems of internal controls are in place to ensure that:

(a) The activities of UNOPS are in accordance with its legislative mandate and with the policies adopted by the General Assembly, the Economic and Social Council and the Executive Board (organizational accountability);

(b) The funds provided to UNOPS are fully accounted for and used in compliance with project agreements (financial accountability);

(c) UNOPS activities are conducted in the most efficient and effective manner, and programme overlaps, duplications and the inefficient use of resources are avoided (operational accountability); and

(d) Staff and other officials adhere to standards of professionalism and ethics (individual accountability).

4. During both 2006-2007 and the current biennium, UNOPS made significant progress in the areas of accountability, assurance, risk management, internal controls, and fraud prevention.

5. UNOPS established the independent Strategy and Audit Advisory Committee to provide independent, senior-level advice to the Executive Director regarding the strategic, business and audit objectives of the organization. The terms of reference for the Strategy and Audit Advisory Committee are included as annex 1 to the present report on the Executive Board web page.

6. The introduction of a charter for the UNOPS Internal Audit Office ensures greater accountability and better assurance at UNOPS. The charter of the Internal

Audit Office is included as annex 2 to the present report on the Executive Board web page. To strengthen risk management capacity, UNOPS has also: (a) adopted a risk-based audit work plan targeting strategic, high-risk areas for audit; (b) introduced computer-based audit techniques; and (c) attained greater standardization and harmonization of work practices. The internal audit work plan for 2008 is included as annex 3 to the present report on the Executive Board web page.

7. UNOPS has developed anti-fraud initiatives and has adopted the 'whistleblower' policy of the United Nations against retaliation for reporting wrongdoing. Specifically, UNOPS has implemented a fraud hotline, which allows direct access to the UNOPS Ethics Officer at a secure email address or a secure telephone number. The fraud hotline and code of ethics are included as annex 4 to the present report on the Executive Board web page. The Internal Audit Office has also adopted the International Standards for the Professional Practice of Internal Auditing, in accordance with the professional practices framework prescribed by the Institute of Internal Auditors.

8. UNOPS recently implemented a 'balanced scorecard' programme. The balanced scorecard is a performance-based, strategic management tool that provides stakeholders with a comprehensive indication of how the organization is progressing towards its strategic goals. The balanced scorecard helps define the actions needed to achieve desired results and fulfil the overarching strategic objective and vision of the organization. Specifically, the balanced scorecard focuses on achieving ten major, corporate, strategic performance objectives that are essential to achieving the accountability framework goals.

9. UNOPS has updated and strengthened its internal control and risk management framework (included as annex 5 to the present report on the Executive Board web page). The purpose of the internal control and risk management framework is to inform every UNOPS staff member of the internal controls instituted at all levels of authority to secure proper performance of his or her duties. Ancillary to the internal control framework is the new, comprehensive delegation of authority for finance officers policy, which clearly details the authorities granted to those UNOPS staff who are required to approve and be held responsible for financial transactions and decisions made within the UNOPS system. The finance delegation of authority for UNOPS is included as annex 6 to the present report on the Executive Board web page.

10. UNOPS has formalized and implemented its cost recovery and pricing policy. The organizational directive on this policy is included as annex 7 to the present report on the Executive Board web page. The policy sets out strategic directives on full-cost recovery relevant to the role of UNOPS as a self-financing entity that requires a specific level of reserves to ensure its viability. The policy contains directives regarding pricing UNOPS services and accounting for costs appropriately with clients and stakeholders. The policy also contains a sound business strategy for remaining competitive in the marketplace and industry occupied by UNOPS. Adherence to this policy is essential for UNOPS management to maintain accountability for costs and ensure that the organization continues to be financially healthy and well managed.

11. UNOPS has procured various business insurance policies as an integral part of its comprehensive risk management (included as annex 8 to the present report on the Executive Board web page). This important initiative helps protect UNOPS from catastrophic losses and uses types of coverage unique to the United Nations system and vital to UNOPS, given the complex nature of the UNOPS business environment. The policies have a retroactive effect (covering the preceding three years) and protect

UNOPS against future risks. The key policies are professional liability insurance (otherwise known as errors and omissions or professional malpractice insurance); directors' and officers' liability insurance; bankers' blanket bond fidelity/crime insurance; and an umbrella, commercial, general liability policy. Collectively, these policies help mitigate the highest potential risks faced by UNOPS in terms of business interruption, crime or litigation from clients and contractors, and ensure prudent fiduciary responsibility and care on the part of UNOPS leadership. To further improve UNOPS preparedness to deal with all types of eventuality, management intends to develop a comprehensive enterprise risk management policy, which will include elements that will ensure business continuity in all operational environments.

12. UNOPS has completed its comprehensive information and communications technology strategy for 2008-2012, which covers all aspects of risk mitigation, cost-effective technology investments and information security, including e-mail and other methods of communication. The strategy, included as annex 9 to the present report on the Executive Board web page, covers cutting-edge technology needs along with business process objectives aligned with the UNOPS strategic plan and leading practices.

13. UNOPS has introduced an individual contractor agreement, an essential tool for its business operations. The agreement helps streamline the hiring process, providing a mechanism to recruit necessary human resources in a more timely fashion, for a limited duration, and with specific scopes of work relevant to UNOPS needs at the field level and at headquarters. The individual contractor agreement is more flexible than previous contract modalities, enabling UNOPS to act faster, increase competitiveness and shift some risks normally associated with hiring regular staff to the individual contractor. The organizational directive concerning the individual contractor agreement is included as annex 10 to the present report on the Executive Board web page.

14. Two cornerstones of accountability for UNOPS activities are its staff performance review system and its contract performance review system. UNOPS has established a comprehensive performance and results assessment programme, and plans to introduce, in the current biennium, project acceptance and contractor performance review policies. Together, these important performance review tools allow qualitative and quantitative evaluation of UNOPS staff output, ensuring that all UNOPS programmes and contracts meet high standards for clients and stakeholders. To further this goal, UNOPS recently promulgated a number of related policies related to human resources. The final versions of recently-approved organizational directives on recruitment, appointment and selection board/panels, gender, staff rotation and succession management, as well as the latest draft of the policy on rewards and sanctions, are included as annex 11 to the present report on the Executive Board web page.

15. The UNOPS accountability framework presented below was prepared in the light of the background, objectives, initiatives and goals outlined above.

II. UNOPS accountability framework

A. Definitions

16. For the purpose of the UNOPS accountability framework, the following definitions will apply:

(a) ***Assurance process*** means an objective examination of evidence for the purpose of providing an independent, objective assessment of risk management, and control or governance processes for the organization. Reasonable assurance means an acceptable and satisfactory level of confidence under given considerations of costs, benefits and risks. The assurance process alone, even when performed with due professional care, does not guarantee that all significant risks will be identified.

(b) ***Accountability*** means the obligation to: (i) demonstrate that work has been conducted in accordance with agreed rules and standards and (ii) report fairly and accurately on performance results vis-à-vis mandated roles and/or plans.

(c) ***Business unit*** means any operation or office that is led by management. These units typically consist of UNOPS headquarters, UNOPS regional offices and UNOPS operations centres;

(d) ***Confidential information*** means:

(i) Information received from or sent to third parties, under an expectation of confidentiality;

(ii) Information whose disclosure is likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy;

(iii) Information whose disclosure is likely to endanger the security of Member States or prejudice the security or proper conduct of any operation or activity of the organization;

(iv) Information covered by legal privilege, regulatory proceedings or that could subject the organization to an undue risk of litigation or related to internal audit reports and investigations;

(v) Internal inter-office or intra-office documents, including e-mails and draft documents;

(vi) Commercial information, if disclosure would harm either the financial interests of the organization or those of other parties involved;

(vii) Information which, if disclosed, in the view of the organization, would seriously undermine the policy dialogue with Member States or implementing partners; and

(viii) Other kinds of information which, because of their content or the circumstances of their creation or communication, must be deemed confidential.

(e) ***Control activities*** mean those policies and procedures that are established and implemented to ensure that necessary internal controls are carried out effectively;

(f) ***Independence*** means the necessary conditions of integrity and freedom from interference in determining the scope, performing the functions and communicating the findings of internal audit, evaluation and investigation activities (any independent individual involved in such activities should have an impartial, unbiased attitude and avoid conflict of interest);

(g) ***Internal audit report*** means the final report resulting from an audit signed by the Head of the Internal Audit Office and issued to the Executive Director and the auditees for their consideration and for the implementation of recommendations. A copy of the report is also provided to the United Nations Board of Auditors;

(h) ***Internal control framework*** means all the policies, procedures, monitoring and communication activities, standards of behaviour and other assurance activities designed to ensure orderly, ethical, economical, efficient and effective operations. It consists of five interrelated components: control environment, risk assessment, control activities, information and communications, and monitoring;

(i) ***Internal control*** means a process, directed by the Executive Board and carried out by UNOPS management and other personnel, designed to provide reasonable assurance regarding robust risk management, and increased likelihood of achievement of objectives and goals, aimed at increasing effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations;

(j) ***Management*** means the individuals who control, lead and direct UNOPS or to whom the authority to do so is delegated;

(k) ***Oversight*** means the general process of review, monitoring, evaluation, supervision, reporting and audit of UNOPS programmes, activities, policy implementation and results. This is to ensure organizational, financial, operational and ethical accountability, effective internal controls, and prevention of fraud and malpractice;

(l) ***Transparency*** means a process by which reliable, timely information about existing conditions, decisions and actions relating to UNOPS activities is made accessible, visible and understandable.

B. Purpose and scope

17. The purpose of the accountability framework is to ensure good governance, consider relevant leading practices, create the necessary environment of accountability and transparency in UNOPS, and guarantee that UNOPS business operations are carried out effectively through continuous improvement.

18. The scope of the accountability framework is shaped by the following principles of good governance:

(a) The activities of the organization are fully in accordance with its legislative framework;

(b) Funds provided to the organization are fully accounted for and comply with project and programme agreements;

(c) The activities of the organization are conducted in the most efficient and effective manner, and duplication and inefficient use of resources are avoided;

(d) The staff and all other officials of the organization adhere to the highest standards of professionalism, integrity and ethics;

(e) Investments in oversight mechanisms are based on analysis of the cost of accepting the underlying risks versus the benefit of mitigating those risks.

C. Principles of the UNOPS accountability framework

Application of principles

19. UNOPS execution of oversight functions includes four essential elements which together provide reasonable assurance that UNOPS activities are efficient and effective. They are:

(a) An accountability framework (containing all of the policy documents contained or referred to in the present document) that holds management and staff responsible for the efficiency and effectiveness of UNOPS programmes;

(b) A comprehensive, rigorous and transparent assurance system, including the activities noted in the UNOPS internal audit charter and annual work plan, and to the charter and the activities of UNOPS external auditors in the form of the United Nations Board of Auditors charter; and

(c) UNOPS business oversight processes, such as inspections;, periodic on-site reviews;, programmatic monitoring, surveys and audits that review and evaluate programmes, management systems, and the validity of the on-site assurance system.; These oversight processes are performed through management visits, special reviews, or audits by the Internal Audit Office, as may be prescribed by the Executive Director or a senior manager;

(d) The highest standards of personal integrity. Individuals submit financial disclosure forms, which are independently reviewed for potential conflict of interest or the appearance thereof, according to ethical standards (for the respective organizational directive, see annex 14 on the Executive Board web page).

Legal framework

20. All oversight activities must comply strictly with applicable regulations and rules. The responsibility for oversight is granted on an individual basis and requires delegated authorities to adhere to the relevant portions of the controlling legal instruments. In the case of any inconsistency or ambiguity between them, the instruments must be applied in the following order of priority:

(a) Article 100 of the Charter of the United Nations;

(b) Staff Regulations and Rules of the United Nations and UNOPS;

(c) Financial Regulations and Rules of the United Nations and UNOPS; currently regulations applied "mutatis mutandis" from UNDP regulations of 1998; and

(d) The UNOPS accountability framework.

Delegation of authority

21. As set forth in the UNOPS financial regulations and rules (UNDP regulations of 1998, mutatis mutandis), included as annex 12 to the present report on the Executive Board web page, the Executive Director is accountable to the Secretary-General through the Executive Board for all phases and aspects of UNOPS financial activities. The UNOPS financial regulations and rules provide that the Executive Director may further delegate authority to UNOPS personnel. UNOPS is examining the existing rules closely and will update them as necessary.

D. Roles and responsibilities

22. The oversight roles and responsibilities include those related to assurance and accountability. Effective oversight results from coordinating the respective roles and

responsibilities of: management; the Internal Audit Office; the Strategy and Audit Advisory Committee; the Ethics Officer; the Executive Board; the United Nations Board of Auditors; the United Nations Joint Inspection Unit; the Advisory Committee on Administrative and Budgetary Questions; and the Fifth Committee. Furthermore, the following UNOPS internal committees provide assurance and accountability in specific areas: the Appointment and Selections Panel; the Appointment and Selections Board; and the Headquarters Contracts and Procurement Committee (terms of reference included as annex 13 to the present report on the Executive Board web page).

23. A process of assurance examines and evaluates the adequacy and effectiveness of the bodies responsible for oversight. That process includes the following activities:

(a) Internal audits, investigations and independent evaluations to examine and measure the adequacy and effectiveness of UNOPS processes, structure and controls, providing reasonable assurance that these are functioning as intended;

(b) The Strategy and Audit Advisory Committee assists the Executive Director in fulfilling his/her oversight responsibilities in accordance with relevant leading practices and industry standards. The Executive Director will appoint future members to the Committee after consultation with the Executive Board;

(c) The United Nations Board of Auditors undertakes independent audits of UNOPS and assists the Executive Director and Director of Finance in working towards certification of UNOPS financial statements.

Management

24. Management is responsible for putting in place the system of governance and risk management; the internal control framework; the measurement of performance; and the evaluation of results and impact. It is also responsible for communicating results in a timely, accurate, open and transparent manner.

25. In addition, management is responsible for implementing the UNOPS internal control framework and other applicable policies related to oversight activities. Management is accountable for exercising its oversight role in the particular areas of its responsibility. As part of its evaluation responsibilities, UNOPS management plans, organizes and directs the performance of actions to provide reliable information on the achievement of goals, outcomes, outputs and results, and their impact on intended beneficiaries. Management endeavours to employ, whenever feasible, the leading practices, norms and standards prevailing in the outside world. An example of such standards would be the International Public Sector Accounting Standards, the adoption of which is scheduled by UNOPS management for 2010. All relevant work is harmonized with UNDP, UNFPA and other United Nations partners.

Internal oversight

Internal Audit Office

26. The oversight roles and responsibilities of the Internal Audit Office, including the use of relevant professional standards, are set forth in the Internal Audit Office charter approved by the UNOPS Executive Director. In addition to internal auditing, the oversight services provided by the Internal Audit Office include fraud prevention and detection, investigation, thematic audits and reviews, and advisory services. The Internal Audit Office frequently reports to the Executive Director on its activities and reports annually to the Executive Board.

27. Internal auditing includes examination and evaluation of the adequacy and

effectiveness of UNOPS governance processes, risk management processes, internal controls structure and performance in carrying out assigned responsibilities. These activities are performed so as to provide reasonable assurance to the Executive Director, the Strategy and Audit Advisory Committee and the Executive Board, that the processes are functioning as intended to enable UNOPS to achieve its stated goals and objectives.

28. The scope of fraud prevention and detection includes examination and evaluation of the effectiveness of UNOPS internal controls to prevent and detect fraud. The Internal Audit Office conducts investigations into reports of violations of applicable regulations, rules and administrative or policy directives (unless otherwise directed by the Executive Director and the Strategy and Audit Advisory Committee in cases of conflict of interest).

Strategy and Audit Advisory Committee

29. The Strategy and Audit Advisory Committee was established to provide the Executive Director with external, senior-level advice regarding the strategic, business and audit objectives of the organization. The Committee has an advisory role and is not a governance body. All Committee members are external to the United Nations system and serve on a pro-bono basis.

Ethics Officer

30. The Ethics Officer is appointed by and reports to the Executive Director of UNOPS. The Executive Director will in future appoint the Ethics Officer following consultation with the Executive Board. The Ethics Officer will submit annual reports to the Executive Director. The Executive Director will notify the Executive Board of any important issues raised by the Ethics Officer as they arise, and will forward a summary of the annual report to the Executive Board. UNOPS will vigorously pursue efforts in support of the United Nations code of ethics and towards coordination of ethics standards and policies.

31. The UNOPS Ethics Officer recognizes the authority of the Chief Ethics Officer of the United Nations. All recommendations of the Chief Ethics Officer of the United Nations are binding on UNOPS. The UNOPS Ethics Officer:

(a) Formulates, reviews and disseminates policies, and counsels on ethical issues in accordance with the common standards of conduct prescribed for all United Nations staff members;

(b) Provides guidance to management to ensure that UNOPS policies, procedures and practices reinforce and promote the ethical standards called for under the United Nations Charter;

(c) Raises UNOPS staff awareness about expected ethical standards and behaviour in support of organizational oversight and human resources development policies, strategies and programmes (this includes ensuring that UNOPS staff are aware of whistle-blowing policies and fraud-reporting mechanisms);

(d) Advises staff, in confidence, on ethical behaviour and standards;

(e) Receives and reviews, in accordance with the UNOPS protection policy against retaliation, complaints of retaliation, and refers cases to the relevant units of UNOPS for further investigation where necessary; and

(f) Bears responsibility for the strategic development and implementation of the financial disclosure programme now in place (see annex 14 on the Executive Board web page).

External oversight

The Executive Board

32. The functions of the Executive Board, as delineated in resolution 48/162, are:

(a) To implement the policies formulated by the General Assembly and to effect the coordination and guidance received from the Economic and Social Council;

(b) To receive information from and give guidance to the Executive Director of UNOPS on the work of the organization;

(c) To ensure that the activities and operational strategies of UNOPS are consistent with the overall policy guidance set forth by the General Assembly and the Economic and Social Council, in accordance with their respective responsibilities as set out in the Charter of the United Nations; and

(d) To approve administrative and financial plans and budgets.

33. To facilitate Executive Board oversight, UNOPS will submit the following documents, for review and approval by the Board, at the scheduled intervals indicated below.,

First regular session

Biennial audited financial statements (alternate years: 2009, 2011 and so forth)
Biennial planning and budget framework (alternate years: 2008, 2010 and so forth)

Annual session

Annual report, including financial results for prior year, and, as of 2008, a report on contributions to results
Annual report of the Internal Audit Office and management response

Second regular session

Implementation of the prior biennium audit recommendations of the United Nations Board of Auditors (alternate years: 2008, 2010, and so forth)
Annual statistical report on procurement in the United Nations system

United Nations Board of Auditors

34. The oversight roles and responsibilities of the United Nations Board of Auditors are set forth in General Assembly resolution 74 (1) of 7 December 1946 and in the rules and procedures adopted by the Board of Auditors at its 49th regular session on 30 June-1 July 2005, amended at its 35th special session on 7 December 2005. The mandate of the United Nations Board of Auditors is further defined in Article VII, and annex, of the regulations and rules of the United Nations that apply mutatis mutandis to UNOPS, as set forth in UNOPS financial regulations and rules.

Joint Inspection Unit

35. The oversight roles and responsibilities of the Joint Inspection Unit are set forth in General Assembly resolutions 2150 (XXI) of 4 November 1966 and 2360 (XXII) of 19 December 1967, extended thereafter under General Assembly resolutions 2735 (XXV) A of 17 December 1970 and 2924 (XXVII) B of 24 November 1972.

36. By its resolution 31/192 of 22 December 1976, the General Assembly decided to establish the Joint Inspection Unit as a standing subsidiary organ and approved the statute of the Unit, with effect from 1 January 1978. In its resolution 60/258, the General Assembly reaffirmed the role of the Unit as the only independent

external oversight body of the United Nations system mandated to conduct system-wide evaluations, inspections and investigations.

E. Attributes of effective oversight

37. The commitment of UNOPS staff at all levels to the effectiveness of the accountability framework underpins effective oversight. That implies 'zero tolerance' to fraud, malpractice and abuse of authority, and adherence to the orderly, ethical, economical, efficient and effective conduct inherent in the UNOPS management philosophy, operating style and organizational culture, as defined by the Executive Board and the Executive Director of UNOPS.

Risk assessment and management

38. Management is responsible for continuously monitoring and reviewing changes in the business environment; progress and constraints in achieving results; financial management and reporting; audit findings; and findings from major reviews and evaluations. This analysis should be synthesized into a risk assessment, which will be consistently updated to include new information on the likelihood of risks materializing.

Continuous improvement and lessons learned

39 Oversight processes help to identify ways to make business processes more efficient and effective by improving performance, while advancing the objective of coherence within the United Nations system, in accordance with General Assembly resolution 62/208.

Responsibility and accountability for results

40. All UNOPS personnel are accountable for achieving defined results within their respective areas of work. When UNOPS is entrusted by other entities to implement activities on their behalf, UNOPS assumes responsibility for those activities, and for achieving the expected results, by signing a contractual agreement. Programme managers entering into such contracts are responsible for complying with the terms of their agreements and providing adequate assurances that the contracts are implemented in an effective manner.

Single audit principle

41. As set forth in the report of the Secretary-General (A/48/587) dated 10 November 1993, the United Nations Board of Auditors – the external auditors of UNOPS – is solely responsible for the conduct of external audits of UNOPS. The United Nations Board of Auditors retains the exclusive right to carry out an external audit of the accounts and financial statements of UNOPS, subject to the provisions of Regulation 7.10 of the Financial Regulations and Rules of the United Nations. If special reviews are warranted, the Executive Board, through the Advisory Committee on Administrative and Budgetary Questions, may request the external auditors to carry out specific examinations and issue separate reports on the results.

Financial disclosure

42. In accordance with General Assembly resolution 60/238 of 15 February 2006 on human resources management; UNOPS staff regulations 1.2 (m) and 1.2 (n); and UNOPS organizational directive 23, UNOPS staff members meeting the criteria for disclosure have an obligation to file the proper financial declarations and, if applicable, to file financial disclosure statements. Due to the heavy involvement of UNOPS in procurement and project management, a much larger percentage of personnel (compared to the other agencies, funds and programmes) is subject to

mandatory financial disclosure and, as the case may be, financial disclosure.

Transparency

43. The transparency and independence of the UNOPS Internal Audit Office and the Strategy and Audit Advisory Committee are enhanced by their ability to communicate directly with the Executive Director of UNOPS. The Executive Director may request that the Head of the UNOPS Internal Audit Office have occasional access to the Executive Board, the Strategy and Audit Advisory Committee, the United Nations Board of Auditors, and any other entity having any oversight or governing function with respect to UNOPS.

44. The Head of the Internal Audit Office presents an annual report on internal audit activities, transmitted through the Executive Director, to the Executive Board. Management is responsible for ensuring that responses are prepared for each specific internal and external audit recommendation. Management follows the status of implementation on a regular basis. In addition, management reviews and addresses systemic issues that arise from audit findings using a risk-based approach.

45. Management provides a management response to the annual internal audit report presented to the Executive Board. The management response includes an update on the implementation of internal audit recommendations. The Executive Director may report on the progress made toward the objectives in the balanced scorecard, in conjunction with the UNOPS strategic plan, and may address any important issues in this context.

46. Notwithstanding the above dispositions, the Head of the Internal Audit Office may, in exceptional circumstances, bring reports to the attention of the Executive Board, taking into account the standards and code of ethics contained in the professional practices framework of the Institute of Internal Auditors.

Procedures for disclosure of internal audit reports

47. In accordance with the applicable financial regulations and rules, the Executive Director of UNOPS is fully responsible and accountable to the Executive Board for all phases and aspects of UNOPS activities. Internal audit reports are an essential tool for discharging this responsibility. Internal audit reports fall under the definition of "confidential information" provided in paragraph 16 (d), above. Disclosure of internal audit reports thus represents an exception to the policy, and can only be done in accordance with the procedures outlined in paragraph 48, below, and ensuring that such disclosure will not "seriously undermine the policy dialogue with Member States or implementing partners".

48. The 2007 second regular session of the United Nations System Chief Executives Board for Coordination endorsed the recommendation according to which internal audit reports may be disclosed to a Member State, "respecting the management prerogatives of executive heads and subject to conditions and criteria to be defined within the context of an organization policy that should not be applied retroactively" (CEB/2007/2, paragraph 50). The following procedures should be followed in connection with requests by Member States to view internal audit reports in the context of their oversight responsibility (these procedures will not be applied retroactively and are subject to periodic review):

(a) Internal audit reports may be made available in the office of the Head of the Internal Audit Office for consultation by Member States. This shall occur upon written request confirming full adherence to the procedures for disclosure

of independent audit reports, including the confidentiality pledge, from a Member State to the Executive Director, and stating the purpose of such request. No copies of the internal audit reports shall be made.

(b) Requests from Member States will apply only to internal audit reports finalized by the Internal Audit Office.

(c) The Executive Director will immediately inform the Executive Board of each such request and, if the internal audit report contains findings related to a specific Member State, he/she will also notify the Government concerned of the purpose of the request and subsequent disclosure of the internal audit report.

(d) Internal audit reports are made available for viewing on a voluntary basis and without prejudice to the privileges and immunities of the United Nations, including its subsidiary bodies.

(e) When access to a report would reasonably be deemed inappropriate due to the risk of violating the due process rights or endangering the safety and security of individuals involved in the investigations conducted by the Internal Audit Office or other competent bodies, the report may be redacted, or withheld in extraordinary circumstances, at the discretion of the Head of the Internal Audit Office.

(f) Any information disclosed shall be kept confidential by the requesting party. Queries regarding the internal audit report will be directed to the Head of the Internal Audit Office.

Resources required for effective organizational accountability

49. The annual report on internal audit activities presented by the Head of the Internal Audit Office to the Executive Board will include a section on resources available and required for the implementation of the present accountability framework. The framework is not intended to conflict with the objectives of the various UNOPS standard operating procedures, organizational directives, guidance notes, financial regulations and rules, committee mandates, strategy documents, or other corporate objectives, many of which are referred to herein. UNOPS management and staff are encouraged to report any such conflicts to the Executive Office or the Ethics Officer so that the conflict can be addressed and relevant actions taken to remedy the situation.

F. Approval of the policy and amendments

50. The Executive Director retains overall responsibility for applying the present accountability framework and oversight policies and for initiating amendments, as necessary. The policy will be reviewed periodically, and any amendment to the present policy will be subject to the decision of the Executive Board. This policy forms an integral part of the UNOPS compendium of organizational directives and administrative instructions.